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Counsel for ACE Companies

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK**

In re:) Chapter 11
)
DELPHI CORPORATION, et al.) Case No. 05-44481
) (Jointly Administered)
Debtors.)
)

CERTIFICATE OF SERVICE

I, Wendy M. Simkulak, Esquire, an attorney with the law firm Duane Morris LLP, hereby certify that on this 24th day of May, 2007, I did cause a true and correct copy of the following papers to be served by electronic mail or facsimile (as noted) and first class mail, postage prepaid (unless otherwise noted) upon the parties listed on the attached service list:

1. Response of The ACE Companies to the Debtors' Thirteenth Omnibus Objection (Substantive) Pursuant to 11 U.S.C. § 502(b) and Fed. R. Bankr. P. 3007 to Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected on Debtors' Books and Records, (C) Protective Insurance Claims, (D) Insurance Claims Not Reflected on Debtors' Books and Records, (E) Untimely Claims and Untimely Tax Claims, and (F) Claims Subject to Modification, Tax Claims Subject to Modification, and Claims Subject to Modification and Reclamation Agreement; and
2. the within Certificate of Service

/s/ Wendy M. Simkulak
Wendy M. Simkulak, Esquire

SERVICE LIST

The Honorable Robert D. Drain
United States Bankruptcy Judge
United States Bankruptcy Court
for the Southern District of New York
One Bowling Green
Courtroom: 610
New York, NY 10004-1408
(Via Hand Delivery)

Delphi Corporation
5725 Delphi Drive
Troy, MI 48098
Attention: General Counsel
Facsimile: 248-813-2670

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¹ The Claim Objection Procedures Order requests service on Randall G. Reese. The ACE Companies have been unable to locate an address for Randall G. Reese and therefore are serving Joseph N. Wharton.